

MEMORANDUM

04-19

TO: All Department and School Fiscal Officers

FROM: Trisha L. Neely, Director

DATE: March 8, 2004

SUBJECT: **FY 2004 GAAP CLASSES**

All State organizations are required to complete a GAAP package reporting accrued assets and liabilities held outside the DFMS accounting system at June 30 of each fiscal year. This information is used in the preparation of state financial statements.

The Government Accounting Standards Board issued new pronouncements that required major changes to the GAAP reporting process last year. This year we continue to refine our processes to better capture and reflect those new requirements. It is recommended that all personnel involved in the preparation and data entry of the GAAP package attend one of the classes. Separate classes are offered for new employees (those who have never been involved in the GAAP package preparation) and update classes for those experienced in GAAP package preparation.

The new employee classes will be held at Division of Correction, McKee/Saulsbury Road (west Dover between Walker Rd and College Rd). The experienced classes will be at the U of D Paradee Center in Dover. Classes are offered as follows:

May 5 and 11 - Classes for **New Staff** will be held from 8:30 am to 4 pm with one hour for lunch.

May 7, 12, 21, 27 and 28 - Update Classes for **Experienced Staff** (those who have previously prepared or assisted in the preparation of the GAAP package). Classes begin at 8:30 until 2:30 pm with an hour for lunch.

Please complete and return the attached registration form electronically to Lewis Brooks by April 19, 2004. If you need directions or have questions, please phone Mr. Brooks at (302) 744-1039.

TLN:lab

Attachment

cc: Ron Draper, Administrative Auditor

FY 2004 GAAP Classes Registration Form

Two types of classes are being offered - update classes for those with experience preparing the GAAP package and new classes for staff who have limited or no experience with GAAP package preparation. Please fill in the appropriate section below and return your registration early, as **class size is limited**. Your registration will **NOT** be confirmed. You will be contacted only if the class you have selected is full and rescheduling is necessary.

CLASSES FOR NEW STAFF:

Classes for new or inexperienced staff are **May 5 and 11**. Class will be held at the Division of Correction facility on McKee/Saulsbury Road, west Dover from 8:30 am to 4 pm.

First	Last Name	Agency #	Dept	Division	Phone	Training Date
Example						
Lewis	Brooks	25-05-01	Finance	Accounting	744-1039	05/11/04

DIRECTIONS: Dept of Correction, Central Administration Building, 245 McKee Road, Dover.

FROM THE NORTH: Route 1 south to Dover. Take exit #104, Dover Industrial Exit. Travel approximately three miles through three traffic lights. DOC is 100 yards past the 3rd traffic light (College Rd) on the left.

FROM THE SOUTH: Route 13 to Dover. Left at S. State St. Left at Division St (Route 8). Right at Saulsbury Rd. Approximately 100 past the next traffic light (Walker Rd) on the right. **USE parking lot ENTRANCE DOOR.**

UPDATE CLASSES:

These are refresher classes for employees already familiar with the GAAP package, to include interest items and changes. Class will be held at the **U of D Paradee Center, Dover** on **May 7, 12, 21, 27, & 28** from 8:30 am and end approximately 2:30 pm with a one hour break for lunch.

First	Last Name	Agency #	Dept	Division	Phone	Training Date

DIRECTIONS: FROM THE NORTH: State Route 1 south thru the DOVER Toll Booth (\$1) to Exit #95 (to I-10 and Dover AFB North Gate). Make a right the end of the deceleration ramp. At the second medium crossover make a left and the U of D Paradee Bldg sits on the left. As a landmark, the DelDOT Administration Building is on the same side of Route 113 and is across the highway from the Blue Hen Corporate Center (the old mall).

FROM THE SOUTH: take State Route 1 & 113 north past the Main Gate of Dover AFB. Take the next exit (# 95, N. Dover AFB exit and Rt 113) and go straight thru three traffic lights. At the second medium crossover past that 3rd traffic light, make a left and the U of D Paradee Bldg sits on the left. As a landmark, the DelDOT Administration Building is on the same side of Route 113 and is across the highway from the Blue Hen Corporate Center.

Return completed form by **April 19, 2004** to Lewis Brooks at Lewis.Brooks@state.de.us

For those without Internet or electronic file transfer capability, fax your form to 302-744-1045.